

**County of Placer, California**

**Statement of Net Assets  
June 30, 2006  
(amounts expressed in thousands)**

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	Children and Families Commission
<b>Assets</b>				
Cash and investments	\$ 401,855	\$ 43,334	\$ 445,189	\$ 8,934
Receivables (net)	52,477	2,234	54,711	656
Internal balances	768	(768)	-	-
Due from external parties	6,638	-	6,638	-
Other assets	4,382	103	4,485	-
Restricted cash and investments	12,294	660	12,954	-
Capital assets:				
Nondepreciable	129,699	1,619	131,318	-
Depreciable, net	153,117	86,746	239,863	-
Total assets	<u>761,230</u>	<u>133,928</u>	<u>895,158</u>	<u>9,590</u>
<b>Liabilities</b>				
Payables	35,060	1,452	36,512	566
Accrued interest	378	24	402	-
Unearned revenue	13,301	76	13,377	-
Noncurrent liabilities:				
Due within one year	11,204	580	11,784	-
Due in more than one year	106,619	6,865	113,484	-
Total liabilities	<u>166,562</u>	<u>8,997</u>	<u>175,559</u>	<u>566</u>
<b>Net Assets</b>				
Invested in capital assets, net of related debt	261,048	86,052	347,100	-
Restricted for:				
Debt service	9,458	-	9,458	-
Grantors	7,128	-	7,128	84
Donors	913	-	913	-
State mandate/enabling legislation	47,932	-	47,932	-
Perpetual care, nonexpendable	20	-	20	-
Unrestricted	268,169	38,879	307,048	8,940
Total net assets	<u>\$ 594,668</u>	<u>\$ 124,931</u>	<u>\$ 719,599</u>	<u>\$ 9,024</u>

The notes to the financial statements are an integral part of this statement.